

United States



of America

Department of the Treasury
Internal Revenue Service

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED], for tax period 2006, consisting of four (4) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

[Signature]
[REDACTED]

Paul Crowley Supervisory Investigative Analyst
Internal Revenue Service-Criminal Investigation
Southern Area Scheme Development Center
Delegation Order 11-5



Catalog Number 19002E

LAC 02/15/19

GOVERNMENT
EXHIBIT
38

Form 2866 (Rev. 09-1997)

FEB 11 2010

0922131197619-9

Department of the Treasury Internal Revenue Service

U.S. Individual Income Tax Return 2006

(99) IRS Use Only—Do not write or staple in this space.

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

Presidential

Election Campaign

For the year Jan. 1-Dec. 31, 2006, or other tax year beginning

2006, ending

20

OMB No. 1545-0074

Your first name and initial

James D.

Last name

Pieron

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 16.

142 University Avenue, Churchill Blvd.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Zurich, Switzerland 8006 Mt Pleasant, MI 48858-9100

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

You Spouse

Filing Status

Check only one box.

1 ☒ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here.4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 19.

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ Qualifying child for child tax credit (see page 19)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 23)

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

b Taxable amount (see page 25)

16a Pensions and annuities

b Taxable amount (see page 26)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

b Taxable amount (see page 27)

21 Other income. List type and amount (see page 29)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income

NO REPLY
JAN 15 2010

23 Archer MSA deduction. Attach Form 8853

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page 29)

30 Penalty on early withdrawal of savings

31a Alimony paid. Enter recipient's SSN

32 IRA distribution (see page 31)

33 Student loan interest deduction (see page 33)

34 Jury duty pay you gave your employer

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

78,720

8a

8b

9a

9b

10

11

12

13

14

15a

15b

16a

16b

17

18

19

20a

20b

21

22 78,720

23

24

25

26

27

28

29

30

31a

32

33

34

35

36

37 78,720

1,000⁰⁰

1,000⁰⁰

1,000⁰⁰

997⁰⁰

3,997⁰⁰

Form 1040 (2006)

Page 2

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

| | | | |
|-----|---|----|--------|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 78,720 |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a | | |
| | if: <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. checked <input type="checkbox"/> 39b | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here <input type="checkbox"/> 39b | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 5,150 |
| 41 | Subtract line 40 from line 38 | 41 | 73,570 |
| 42 | If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d | 42 | 3,300 |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 70,270 |
| 44 | Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 | 44 | 14,126 |
| 45 | Alternative minimum tax (see page 39). Attach Form 6251 | 45 | |
| 46 | Add lines 44 and 45 | 46 | 14,126 |
| 47 | Foreign tax credit. Attach Form 1116 if required | 47 | 10,129 |
| 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | |
| 49 | Credit for the elderly or the disabled. Attach Schedule R | 49 | |
| 50 | Education credits. Attach Form 8863 | 50 | |
| 51 | Retirement savings contributions credit. Attach Form 8880 | 51 | |
| 52 | Residential energy credits. Attach Form 5695 | 52 | |
| 53 | Child tax credit (see page 42). Attach Form 8901 if required | 53 | |
| 54 | Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859 | 54 | |
| 55 | Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form | 55 | |
| 56 | Add lines 47 through 55. These are your total credits | 56 | 10,129 |
| 57 | Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- | 57 | 3,997 |

Other Taxes

| | | | |
|----|---|----|-------|
| 58 | Self-employment tax. Attach Schedule SE | 58 | |
| 59 | Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 | 59 | |
| 60 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 60 | |
| 61 | Advance earned income credit payments from Form(s) W-2, box 9 | 61 | |
| 62 | Household employment taxes. Attach Schedule H | 62 | |
| 63 | Add lines 57 through 62. This is your total tax | 63 | 3,997 |

Payments

If you have a qualifying child, attach Schedule EIC.

| | | | |
|-----|---|-----|---|
| 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | |
| 65 | 2006 estimated tax payments and amount applied from 2005 return | 65 | |
| 66a | Earned income credit (EIC) | 66a | |
| b | Nontaxable combat pay election <input type="checkbox"/> 66b | | |
| 67 | Excess social security and tier 1 RRTA tax withheld (see page 60) | 67 | |
| 68 | Additional child tax credit. Attach Form 8812 | 68 | |
| 69 | Amount paid with request for extension to file (see page 60) | 69 | |
| 70 | Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885 | 70 | |
| 71 | Credit for federal telephone excise tax paid. Attach Form 8913 if required | 71 | |
| 72 | Add lines 64, 65, 66a, and 67 through 71. These are your total payments | 72 | 0 |

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

| | | | |
|-----|---|--|-------|
| 73 | If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid | 73 | |
| 74a | Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 74a | |
| b | Routing number | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | |
| d | Account number | | |
| 75 | Amount of line 73 you want applied to your 2007 estimated tax | 75 | |
| 76 | Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 | 76 | 3,997 |
| 77 | Estimated tax penalty (see page 62) | 77 | |

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☒ Yes. Complete the following. ☐ No

Designee's name Mr. Chris Werwaga Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number
 Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN
 Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Form 1040 (2006)

Form **1116**
Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit
(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0121

2006Attachment
Sequence No. 19

Name

James D. Pieron

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive income d ☐ Shipping income g ☐ Lump-sum distributions
b ☐ High withholding tax interest e ☐ Dividends from a DISC or former DISC h ☐ Section 901(j) income
c ☐ Financial services income f ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC i ☐ Certain income re-sourced by treaty
j ☒ General limitation income

k Resident of (name of country) ▶ Switzerland

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

| | Foreign Country or U.S. Possession | | | Total (Add cols. A, B, and C.) |
|--|------------------------------------|---|---|-----------------------------------|
| | A | B | C | |
| 1 Enter the name of the foreign country or U.S. possession ▶ Switzerland | | | | |
| 1a Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions): | 78,720 | | | 1a 78,720 |
| b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/> | | | | |
| Deductions and losses (Caution: See pages 13 and 14 of the instructions): | | | | |
| 2 Expenses definitely related to the income on line 1a (attach statement). | | | | |
| 3 Pro rata share of other deductions not definitely related: | | | | |
| a Certain itemized deductions or standard deduction (see instructions) | 5,150 | | | |
| b Other deductions (attach statement) | | | | |
| c Add lines 3a and 3b | | | | |
| d Gross foreign source income (see instructions) | | | | |
| e Gross income from all sources (see instructions) | | | | |
| f Divide line 3d by line 3e (see instructions) | | | | |
| g Multiply line 3c by line 3f | | | | |
| 4 Pro rata share of interest expense (see instructions): | | | | |
| a Home mortgage interest (use worksheet on page 13 of the instructions) | | | | |
| b Other interest expense | | | | |
| 5 Losses from foreign sources | | | | |
| 6 Add lines 2, 3g, 4a, 4b, and 5 | 5,150 | | | 6 5,150 |
| 7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 | | | | 7 73,570 |

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

| Country | Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued | Foreign taxes paid or accrued | | | | | | | | | | |
|----------|--|-------------------------------|---------------|-------------------------|--------------|---|---------------|-------------------------|--------------|---|---|--------|
| | | In foreign currency | | | | In U.S. dollars | | | | | | |
| | | Taxes withheld at source on: | | | | Taxes withheld at source on: | | | | | | |
| | | (o) Date paid or accrued | (p) Dividends | (q) Rents and royalties | (r) Interest | (s) Other foreign taxes paid or accrued | (t) Dividends | (u) Rents and royalties | (v) Interest | (w) Other foreign taxes paid or accrued | (x) Total foreign taxes paid or accrued (add cols. (t) through (w)) | |
| A | | 12-31-06 | | | | 12,352 | ch | | | | 10,129 | 10,129 |
| B | | | | | | | | | | | | |
| C | | | | | | | | | | | | |
| 8 | | | | | | | | | | | 8 | 10,129 |

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Cat. No. 11440U

Form 1116 (2006)

Form 1116 (2006)

Page **2****Part III Figuring the Credit**

| | | | | | |
|---|---|-----------|--------|--------|--|
| 9 | Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . | 9 | 10,129 | | |
| 10 | Carryback or carryover (attach detailed computation) | 10 | 0 | | |
| 11 | Add lines 9 and 10. | 11 | 10,129 | | |
| 12 | Reduction in foreign taxes (see page 15 of the instructions). . . | 12 | 0 | | |
| 13 | Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit . . . | 13 | | 10,129 | |
| 14 | Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions) . | 14 | 73,570 | | |
| 15 | Adjustments to line 14 (see pages 15 and 16 of the instructions) . | 15 | 0 | | |
| 16 | Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) | 16 | 73,570 | | |
| 17 | Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption | 17 | 73,570 | | |
| Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 16 of the instructions. | | | | | |
| 18 | Divide line 16 by line 17. If line 16 is more than line 17, enter "1" | 18 | | 1 | |
| 19 | Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 | 19 | | 14,126 | |
| Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions. Multiply line 19 by line 18 (maximum amount of credit) | | | | | |
| 20 | Multiply line 19 by line 18 (maximum amount of credit) | 20 | | 14,126 | |
| 21 | Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions) | 21 | | 10,129 | |

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

| | | | | | |
|-----------|---|-----------|--|--------|--|
| 22 | Credit for taxes on passive income | 22 | | | |
| 23 | Credit for taxes on high withholding tax interest | 23 | | | |
| 24 | Credit for taxes on financial services income | 24 | | | |
| 25 | Credit for taxes on shipping income | 25 | | | |
| 26 | Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC | 26 | | | |
| 27 | Credit for taxes on lump-sum distributions | 27 | | | |
| 28 | Credit for taxes on certain income re-sourced by treaty | 28 | | | |
| 29 | Credit for taxes on general limitation income | 29 | | | |
| 30 | Add lines 22 through 29 | 30 | | | |
| 31 | Enter the smaller of line 19 or line 30 | 31 | | 10,129 | |
| 32 | Reduction of credit for international boycott operations. See instructions for line 12 on page 15 . | 32 | | | |
| 33 | Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a | 33 | | 10,129 | |

Form **1116** (2006)